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Financing of the United Nations peacekeeping forces in the Middle East: United Nations Disengagement Observer Force

Budget performance for the period from 1 July 2012 to 30 June 2013 and proposed budget for the period from 1 July 2014 to 30 June 2015 of the United Nations Disengagement Observer Force

Report of the Advisory Committee on Administrative and Budgetary Questions

Appropriation for 2012/13	$53,495,200
Expenditure for 2012/13	$53,490,700
Unencumbered balance for 2012/13	$4,500
Appropriation for 2013/14	$60,654,500
Projected expenditure for 2013/14[a]	$60,654,500
Estimated unencumbered balance for 2013/14[a]	–
Proposal submitted by the Secretary-General for 2014/15	$62,417,100
Recommendation of the Advisory Committee for 2014/15	$62,394,900

[a] Estimates as at 31 January 2014.

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I. Introduction

1. **The recommendation of the Advisory Committee on Administrative and Budgetary Questions contained in paragraph 25 below would entail reductions of $22,200 to the proposed budget for the United Nations Disengagement Observer Force (UNDOF) for the period from 1 July 2014 to 30 June 2015 (see A/68/725). The Committee has made observations and recommendations, where appropriate, in the paragraphs below.**

2. During its consideration of the report, the Advisory Committee met with representatives of the Secretary-General, who provided additional information and clarification, concluding with written responses received on 1 May 2014. The documents reviewed and those used for background by the Committee in its consideration of the financing of UNDOF are listed at the end of the present report. The detailed comments and recommendations of the Committee on the findings of the Board of Auditors on United Nations peacekeeping operations and on cross-cutting issues related to United Nations peacekeeping operations can be found in its related reports (see A/68/843 and A/68/782, respectively).

II. Budget performance report for the period from 1 July 2012 to 30 June 2013

3. The Advisory Committee recalls that the General Assembly, in its resolution 66/276, appropriated an amount of $45,992,000 gross ($44,929,300 net) for the maintenance of UNDOF for the period from 1 July 2012 to 30 June 2013. Subsequently, in view of the impact of the prevailing security situation in the Syrian Arab Republic on the operations of the Force, the Secretary-General set out projected revised requirements for the maintenance of UNDOF (A/67/857). Based on the related recommendations of the Committee, the Assembly, in its resolution 67/278, appropriated the additional amount of $7,503,200 gross, resulting in a total appropriation of $53,495,200 gross ($52,252,100 net) for the maintenance of the Force for the period from 1 July 2012 to 30 June 2013. The total expenditure for the period amounted to $53,490,700 gross ($52,258,800 net), which is $4,500 gross ($6,700 net) lower than the amount appropriated by the Assembly, corresponding to a budget implementation rate of nearly 100 per cent.

4. As shown in section III.A of the report of the Secretary-General on the budget performance of UNDOF for the period from 1 July 2012 to 30 June 2013 (A/68/596), the underexpenditure is the net result of reduced requirements of $248,900 under military personnel costs and $232,200 under civilian personnel costs offset, in part, by overexpenditure of $476,600 under operational costs (see paras. 5-7 below). A summary of the activities undertaken by UNDOF during the period to implement its mandate is contained in paragraphs 7 to 9 of the report of the Secretary-General, and the extent to which actual progress was made against the expected accomplishments for the period is contained in section II.E of the same report.

5. The report also contains an analysis of variances (see A/68/596, sect. IV). The reduced requirements for military contingents ($248,900) was attributable mainly to the rationalization of requirements for rations and reduced reimbursements to contributing Governments for troop costs owing to the vacancy rate of 5.5 per cent,

compared with the assumption of full deployment. The variance was partly offset by additional requirements for the emplacement of one contingent unit as a replacement for a repatriated unit (ibid., para. 31). Concerning civilian personnel, the unspent balance under general temporary assistance was attributable to the incumbency of two international temporary positions for two of the six months for which the positions were authorized ($99,500) (ibid., para. 32). In addition, the Committee was informed that unspent balances were attributable to the transfer of international personnel from the Bravo side to the Alpha side owing to the security situation and the resulting reduced requirements for danger pay.

6. Concerning operational costs, additional requirements under travel ($346,200) were attributable to the deployment of international staff on temporary duty assignment. The variance was partly offset by unspent balances for training-related travel owing to the security situation in the mission area (ibid., para. 34). Under facilities and infrastructure, the unspent balance ($2,593,300) was attributable mainly to: (a) the unavailability of local contractors to undertake planned construction projects and the fact that the sites for the projects were no longer safe to access; (b) reduced fuel consumption as a result of increased reliance on the national power grid and the relinquishment of two installations and two outposts owing to the security situation; and (c) reduced requirements for utilities for those same installations and outposts. The variance was partly offset by the acquisition of generators and related spare parts, materials to upgrade the security infrastructure of the Force and field defence supplies (ibid., para. 35). Under ground transportation, additional requirements ($1,284,700) were attributable mainly to the acquisition of vehicles (2 over-snow vehicles and 12 armoured buses) to transport personnel through hazardous zones in the mission area and troop movements in mountainous areas. The variance was partly offset by reduced fuel requirements owing to the lower number of trips between Camp Faouar and Damascus and the lower number of mobile patrols (ibid., para. 36). Additional requirements under information technology ($308,700) were attributable to the enhancement of videoteleconferencing facilities and the acquisition of software for the military information cell in the light of the prevailing security situation (ibid., para. 37). Additional requirements for other supplies, services and equipment ($1,129,000) were attributable mainly to: (a) the acquisition of nuclear, biological and chemical protection equipment; (b) losses on exchange rates; and (c) employment of additional contractors owing to the inability of national staff to travel to work regularly and to perform tasks previously undertaken by repatriated UNDOF personnel (ibid., para. 40).

7. The comments of the Advisory Committee on the information in the performance report on individual objects of expenditure can be found, where relevant, in the discussion of the proposed budget for the period from 1 July 2014 to 30 June 2015 in the paragraphs below.

III. Information on performance for the current period

8. The Advisory Committee was informed that, as at 20 February 2014, a total of $1,809,347,000 had been assessed on Member States with respect to UNDOF since its inception. Payments received as at that date amounted to $1,764,334,000, leaving an outstanding balance of $45,013,000. As at 18 February 2014, the Force had cash

resources of $11,900,000; after allowing for a three-month operating cash reserve of $8,114,000, the balance in remaining cash amounted to $3,786,000.

9. The Advisory Committee was further informed that, as at 31 December 2013, the outstanding balance for contingent-owned equipment amounted to $542,000. In respect of death and disability compensation, as at 31 January 2014, $5,337,000 had been paid in respect of 176 claims since the inception of the Force. There are no pending claims.

10. The Advisory Committee was provided with a table showing current and projected expenditures for the period, including reasons for variances. Expenditure for the period as at 31 January 2014 amounted to $31,340,000 against an appropriation of $60,654,500. The Committee was informed that the Force projects full utilization of the approved appropriation for the 2012/13 financial period.

Temporary duty assignments

11. Under official travel, the Advisory Committee was informed that a projected overexpenditure for the current period of $199,000 (or 34.8 per cent) above the approved apportionment for the period was attributable to the additional requirements resulting from the deployment of staff on temporary duty assignment from other missions, pending the approval of international temporary positions proposed and subsequently approved in the 2013/14 budget. Upon enquiry, the Committee was informed that the cost of travel and daily subsistence allowances borne by UNDOF for the 26 separate temporary duty assignments amounted to $341,710 in 2013/14 (compared to $334,222 for 32 such assignments in 2012/13). The Committee notes that the salary costs for these assignments are, under the existing procedures, borne by the sending missions. The Committee comments further on the subject of temporary duty assignments in its latest report on observations and recommendations on cross-cutting issues related to peacekeeping operations (A/68/782).

Transfers of armoured vehicles from the United Nations Assistance Mission in Afghanistan

12. Under other supplies, services and equipment, the Advisory Committee was informed that additional requirements of $529,400 were attributable to higher actual freight, customs clearance and airlifting charges for the transfer of armoured vehicles from the United Nations Assistance Mission in Afghanistan to UNDOF. Upon enquiry, the Committee was informed that 15 armoured vehicles were transferred and were reflected in the Force's holdings of vehicles as at 30 June 2013. Concerning the costs charged to the receiving missions for the transfer of such assets, the Committee was informed that inter-mission transfers were made in accordance with Financial Rule 105.23 (c), whereby an asset declared surplus property can be transferred to another mission at no cost when a mission is at the active stage, the receiving mission being responsible for absorbing the freight and shipping costs of the transferred assets. The assets are subsequently disclosed in the asset register of the receiving mission. The Committee was informed that the valuation methodology developed under the International Public Sector Accounting Standards applies a standard associated cost percentage of 20 per cent for property, plant and equipment in addition to the purchase cost. The Committee comments further on the transfer of assets between missions in its latest report on observations

and recommendations on cross-cutting issues related to peacekeeping operations (A/68/782).

13. Concerning the incumbency of UNDOF military and civilian posts and positions, the Advisory Committee was provided, upon request, with the following information (as at 28 February 2014):

Category	*Authorized*[a]	*Encumbered*	*Vacancy rate (percentage)*
Military contingents	1 250	1 243	0.6
International staff	46	37	19.6
National General Service staff	110	105	4.5
Temporary international positions	12	9	25

[a] Represents the highest authorized strength for the period.

IV. Proposed budget for the period from 1 July 2014 to 30 June 2015

A. Mandate and planned results

14. The mandate of UNDOF was established by the Security Council in its resolution 350 (1974). By its resolution 2131 (2013) of 18 December 2013, the Council decided to renew the mandate of UNDOF until 30 June 2014. In that connection, the Advisory Committee notes that the mission will continue to fulfil its mandate of maintaining the ceasefire between the Israeli and Syrian forces and supervising their disengagement across the area of separation. In his report on the budget of UNDOF for the period from 1 July 2014 to 30 June 2015, the Secretary-General indicates that the deterioration of the security situation in the Syrian Arab Republic has continued to have a significant effect on the UNDOF area of operations (A/68/725, para. 8). In order to ensure its ability to implement its mandate safely and securely, UNDOF will continue to shift the focus of its activities from mobile patrolling and inspection to static observation, situational analysis, reporting and daily liaison with the parties to prevent the escalation of the situation across the ceasefire line (ibid.).

15. Planning assumptions and mission support initiatives for the period from 1 July 2014 to 30 June 2015 are described in paragraphs 8 to 15 of the report of the Secretary-General. In the report it is stated that the Force will continue to apply mitigation measures in response to new threats in its operational environment and that it will continue to improve its self-defence capabilities and efforts to enhance the safety, security and freedom of movement of Force personnel. UNDOF plans to construct a new position to accommodate 40 personnel south of the area of separation. In addition, with enhanced mine-clearing and detection capacity, the Force will continue to remove mines, unexploded ordnance and improvised explosive devices that may endanger its personnel (ibid., paras. 9-10).

16. Concerning the mission support component, in the report it is stated that UNDOF intends to further enhance its alternate headquarters at Camp Ziouani on the Alpha side in order to ensure the Force's business continuity (ibid., para. 11).

The continued closure of the airport in Damascus and the inaccessibility of the Latakia seaport oblige UNDOF to continue to use temporary ports of entry and departure in Beirut and Tel Aviv for troop rotations, routine travel and the import of goods and materials (ibid., para. 12). The Secretary-General proposes that the 12 temporary international positions approved in the 2013/14 period be retained (see para. 28 below).

17. In paragraphs 16-18 of his report, the Secretary-General provides details concerning cooperation with other missions in the region, including the United Nations Truce Supervision Organization (UNTSO), the United Nations Interim Force in Lebanon (UNIFIL) and the United Nations Peacekeeping Force in Cyprus (UNFICYP). In particular, it is indicated that UNDOF will continue to provide the necessary support to the UNTSO military observers under its operational control and to the UNTSO liaison office in Damascus. At the same time, UNDOF will continue to rely on the shared support from UNIFIL for some of its logistical arrangements, as well as on the UNIFIL Regional Conduct and Discipline Team and on the regional information and communications technology services provided to UNDOF by UNIFIL.

B. Resource requirements

18. The proposed budget for UNDOF for the period from 1 July 2014 to 30 June 2015 amounts to $62,417,100 gross ($60,930,600 net), representing an increase of $1,762,600, or 2.9 per cent, in gross terms, compared to the appropriation of $60,654,500 gross for the 2013/14 financial period. The financial resource requirements are provided in section II of the report of the Secretary-General on the proposed budget (A/68/725). In the UNDOF budget, provisions are made for the deployment of 1,284 military personnel, 58 international staff (including 12 staff against general temporary assistance positions) and 110 national staff.

19. A full analysis of variances is provided in section III of the report of the Secretary-General on the proposed budget. Higher resource requirements for 2014/15 are attributable mainly to:

(a) Under military contingents ($1,183,700), the deployment of an additional 34 military contingent personnel and a mechanized company equipped with armoured vehicles and the deployment of additional armoured personnel carriers capable of countering improvised explosive devices. In addition, the variance reflects the application of a 3 per cent delayed deployment factor compared to 5 per cent applied in the 2013/14 period. The variance is partly offset by the exclusion of a provision for freight costs for deployment and repatriation of contingent-owned equipment (ibid., para. 37);

(b) Under international staff ($1,175,500), the increase in the percentage of common staff costs applied to net salaries in the 2014/15 period, and the application of a 5 per cent vacancy factor in 2014/15 compared with the 10.9 per cent rate applied in the 2013/14 period, based on recent incumbency patterns (ibid., para. 38);

(c) Under General temporary assistance ($318,600), the increase in the percentage of common staff costs applied to net salaries in the 2014/15 period, and the application of a vacancy factor of 5 per cent in 2014/15 compared with the

10 per cent rate applied in the 2013/14 period, owing to recent recruitment patterns (ibid, para. 39);

(d) Under ground transportation ($378,300), the deployment of additional military contingents and the increased utilization of armoured vehicles for personnel movements, resulting in an increase in fuel consumption, as well as the rental of vehicles to support troop rotations and logistics activities in Beirut (ibid., para. 43).

20. Lower resource requirements for 2014/15 are attributable mainly to:

(a) Under facilities and infrastructure ($918,600), the completion of the acquisition of accommodation equipment and construction projects for the deployment of additional military contingents (ibid., para. 42);

(b) Under other supplies, services and equipment ($778,800), the completed acquisition of personal protection gear for additional contingent personnel and the exclusion of the training requirements for new contingent personnel deployed in 2013/14. This variance is partly offset by increased requirements for customs clearance services on the Alpha and Bravo sides owing to a change in the port of delivery as a result of the security situation (ibid., para. 48).

1. Military personnel

Category	*Approved 2013/14*	*Proposed 2014/15*
Military contingent personnel	1 250	1 284

21. The requested resources for military personnel for the period from 1 July 2014 to 30 June 2015 amount to $32,460,800, an increase of $1,183,700, or 3.8 per cent, compared to the apportionment for the 2013/14 financial period. The increase is attributable to the mandated increase in authorized strength as described in paragraph 19 (a) above.

22. **The Advisory Committee recommends that the resources proposed for military personnel be approved.**

2. Civilian personnel

Category	*Approved 2013/14*[a]	*Proposed 2014/15*[a]
International staff	46	46
National General Service staff	110	110
General temporary assistance	–	–
International staff	12	12

[a] Represents the highest authorized/proposed strength.

23. The estimated requirement for civilian personnel for the period from 1 July 2014 to 30 June 2015 amounts to $16,769,500, reflecting an increase of $1,579,800, or 10.4 per cent, in comparison with the apportionment for the 2013/14 period. The reasons for the increased requirements under civilian personnel for 2014/15 are set out in paragraphs 19 (b) and (c) above.

24. The cost estimates for civilian staff reflect vacancy rates of 5 per cent for international staff, 6 per cent for national General Service staff and 5 per cent for international temporary positions. In his report, the Secretary-General indicates that the proposed vacancy rates for international staff and international temporary staff is based on the average vacancy rate of 5.1 per cent for international staff for the period from July to December 2013 and the current status of recruitment for international temporary staff. The proposed vacancy rate for national staff is based on the average vacancy rate for the period from July to December 2013 and the current status of recruitment of vacant national posts (A/68/725, para. 30).

25. Concerning the resource requirements in respect of national staff overtime payments, the Advisory Committee was provided, upon request, with the approved amounts for the financial period from 2011/12 to 2013/14 along with actual expenditures, as well as the cost estimates for 2014/15, reflected in the table below. The Committee notes that the approved resources have been consistently underspent in the previous and current periods. The Committee questions, therefore, whether the amounts requested for 2014/15 are fully justified. **The Committee recommends that the resources requested for national staff overtime be reduced by $22,200 to $30,000.**

(Thousands of United States dollars, rounded)

	2011/12		*2012/13*		*2013/14*		*2014/15*
	Approved	*Expenditure*	*Approved*	*Expenditure*	*Approved*	*Expenditure as at 31 Jan. 2014*[a]	*Estimated*
Overtime	48.2	52.2	50.2	28.0	52.2	6.1	52.2

[a] The amount of expenditures of $6,100 as at 31 January 2014 is related to the lower number of personnel movements resulting from the security situation. In addition, the expenditure of $28,000 recorded in the 2012/13 period were mainly related to the preparatory work for the International Public Sector Accounting Standards and Umoja.

Recommendation on posts

26. The Advisory Committee notes that there is no net change to the proposed civilian staffing requirements for the Force in 2014/15.

Reassignments/redeployments

27. In paragraph 14 of his report, the Secretary-General indicates that, in order to streamline service delivery on both sides of the area of separation and to adapt to changes in business processes, additional adjustments will be made to the Mission Support Division. In particular, the process of improving supply-chain management will be managed by the Chief of Integrated Support Services, who will also supervise the activities of the General Services Section and the Administrative Officers. In addition, the Geographical Information Services Section will be transferred from the Integrated Support Services to the Regional Information and Communications Technology Services. The related redeployments and reassignments are set out in table 3 of the Secretary-General's report.

Temporary positions

28. In the proposed budget for 2014/15 it is proposed that the additional 12 temporary international staff positions[1] put forward in the original and revised budget submissions for the 2013/14 period and subsequently approved by the General Assembly in its resolutions 67/278 and 68/260 be retained (ibid., para. 13). During its consideration of the budget proposal for 2014/15, the Committee was provided with explanations, upon enquiry, justifying the continuation of those positions in the current period.

29. **Subject to its recommendation in paragraph 25 above, the Advisory Committee recommends that the staffing changes and the resources proposed by the Secretary-General for civilian personnel in UNDOF be approved.**

3. Operational costs

(Thousands of United States dollars)

	Approved 2013/14	*Proposed 2014/15*	*Variance*
Operational costs	14 187.7	13 186.8	(1 009.7)

30. The estimated requirements for operational costs during the period from 1 July 2014 to 30 June 2015 amount to $13,186,800, representing a decrease of $1,009,700, or 7.1 per cent, compared to the apportionment for the 2013/14 financial period. The decreases are attributable mainly to decreases in facilities and infrastructure and other supplies, services and equipment, partly offset by increased requirements for ground transportation (see paras. 19 and 20 above).

Ground transportation

31. The Advisory Committee recalls the comments it made in previous reports concerning UNDOF holdings of vehicles, including its request for justification of proposed holdings in excess of the standard ratios mandated by United Nations Headquarters (see A/66/718/Add.10, para. 35, and A/67/780/Add.1, para. 38). The Committee was informed during its review of the proposed budget for 2014/15 of UNDOF that the standard ratios of users to vehicles are generaliy below the standard ratios set out in the Standard Cost and Ratio Manual promulgated by Headquarters. The Committee was also informed, upon enquiry, that no additional acquisition or replacement of vehicles is foreseen for the 2014/15 period. In addition, the Committee notes that there was a reduction in the number of light passenger vehicles held in 2013/14, by 43 vehicles, and that a further reduction was planned for 2014/15, by 16 vehicles. **The Committee notes that the holdings are now in general alignment with the standard ratios.**

[1] Senior Adviser to the Force Commander (P-5), 1 Liaison and Coordination Officer (P-4), 1 Chief Security Officer (P-4), 1 Security Information Analyst (P-3), 1 Administrative Officer (P-3), 1 Regional Security Assistant (Field Service), 1 Security Assistant (Field Service), 1 Security Officer, Investigations and Training (Field Service), 1 Finance Assistant (Field Service), 1 Human Resources Assistant (Field Service), 1 Movement Control and Shipping Officer (Field Service) and 1 Transport Assistant (Field Service).

Computer holdings

32. In its report on the Force's proposed budget for the 2013/14 period, the Advisory Committee noted that UNDOF was, at that time, undertaking a review of information technology holdings based on its operational requirements (A/67/780/Add.1, para. 39). The Committee was informed that the projected holdings of computers (desktop, laptop and netbook computers) in the 2013/14 period amounted to 480 devices, including 185 devices reserved for "other purposes".[2] In its latest review of the budget proposal for 2014/15, the Committee was provided with supplementary information that indicated that the projected holdings for the present period would amount to 468 devices, including 252 devices reserved for other purposes. The ratio of computers assigned to United Nations personnel was in compliance with the updated standard ratios set out in the most recent Standard Cost and Ratio Manual (one device per personnel member). Upon request, the Committee was also informed that 214 devices will be replaced in the course of 2014/15. The Committee notes that UNDOF has indicated that it will continue to review the situation during the 2014/15 period with a view to reducing its computer holdings (see A/68/725, sect. V). The Committee comments further on the requirements for computing devices in its latest report on observations and recommendations concerning cross-cutting issues related to peacekeeping operations (see A/68/782, sect. II.F).

33. **The Advisory Committee recommends that the proposals of the Secretary-General on operational costs be approved.** The Committee comments further on the subject of operational costs, including equipment ratios, in its latest report on observations and recommendations concerning cross-cutting issues in peacekeeping operations (A/68/782).

4. Other matters

Efficiency gains

34. In his report, the Secretary-General states that efficiency gains in the amount of $14,200 will be achieved in the 2014/15 period owing to the installation of solar water heating systems in three positions, which will reduce electricity consumption (ibid., para. 15). The Committee notes however, that details concerning the initial capital investment of these systems is not included in the report, nor is there evidence of the completion of an overall cost-benefit analysis, which could provide a broader rationale for this particular efficiency measure and its possible subsequent roll-out in other positions and/or other missions. **The Committee recommends that the General Assembly request the Secretary-General to seek more comprehensive information concerning reported efficiency gains, including the initial capital investment and the overall costs and benefits accruing to missions as a result of the implementation of these measures.** The Committee comments further on the subject of efficiency measures in its latest report on observations and recommendations concerning cross-cutting issues related to peacekeeping operations (A/68/782).

[2] These include training, telephone billing, providing Internet connectivity to contingents, programming servers, radios and other equipment, CarLog and as spares.

V. Conclusion

35. The actions to be taken by the General Assembly in connection with the financing of UNDOF for the period from 1 July 2012 to 30 June 2013 are indicated in paragraph 41 of the performance report (A/68/596). **The Advisory Committee recommends that the unencumbered balance of $4,500 for the period from 1 July 2012 to 30 June 2013, as well as other income and adjustments in the amount of $663,700, for the period ended 30 June 2013, be credited to Member States.**

36. The actions to be taken by the General Assembly in connection with the financing of UNDOF for the period from 1 July 2014 to 30 June 2015 are indicated in paragraph 49 of the proposed budget (A/68/725). **The Advisory Committee recommends that the Assembly appropriate an amount of $62,394,900 for the maintenance of UNDOF for the 12-month period from 1 July 2014 to 30 June 2015, should the Security Council decide to extend the mandate of the mission beyond 30 June 2014.**

Documentation

- Budget performance of the United Nations Disengagement Observer Force for the period from 1 July 2012 to 30 June 2013 (A/68/596)
- Budget for the United Nations Disengagement Observer Force for the period from 1 July 2014 to 30 June 2015 (A/68/725)
- Report of the Advisory Committee on Administrative and Budgetary Questions on the budget performance for the period from 1 July 2011 to 30 June 2012 and proposed budget for the period from 1 July 2013 to 30 June 2014 of the United Nations Disengagement Observer Force (A/67/780/Add. 1)
- Report of the Advisory Committee on Administrative and Budgetary Questions on the revised budget for the United Nations Disengagement Observer Force for the period from 1 July 2013 to 30 June 2014 (A/68/617)
- Financial report and audited financial statements for the 12-month period from 1 July 2012 to 30 June 2013 and report of the Board of Auditors, Volume II, United Nations peacekeeping operations (A/68/5 (Vol. II))
- Report of the Advisory Committee on Administrative and Budgetary Questions on the report of the Board of Auditors on the accounts of the United Nations peacekeeping operations and report of the Secretary-General on the implementation of the recommendations of the Board of Auditors concerning United Nations peacekeeping operations for the financial period ended 30 June 2013 (A/68/843)
- Security Council resolution 2131 (2013)
- General Assembly resolutions 67/278 and 68/260 on the financing of the United Nations Disengagement Observer Force